

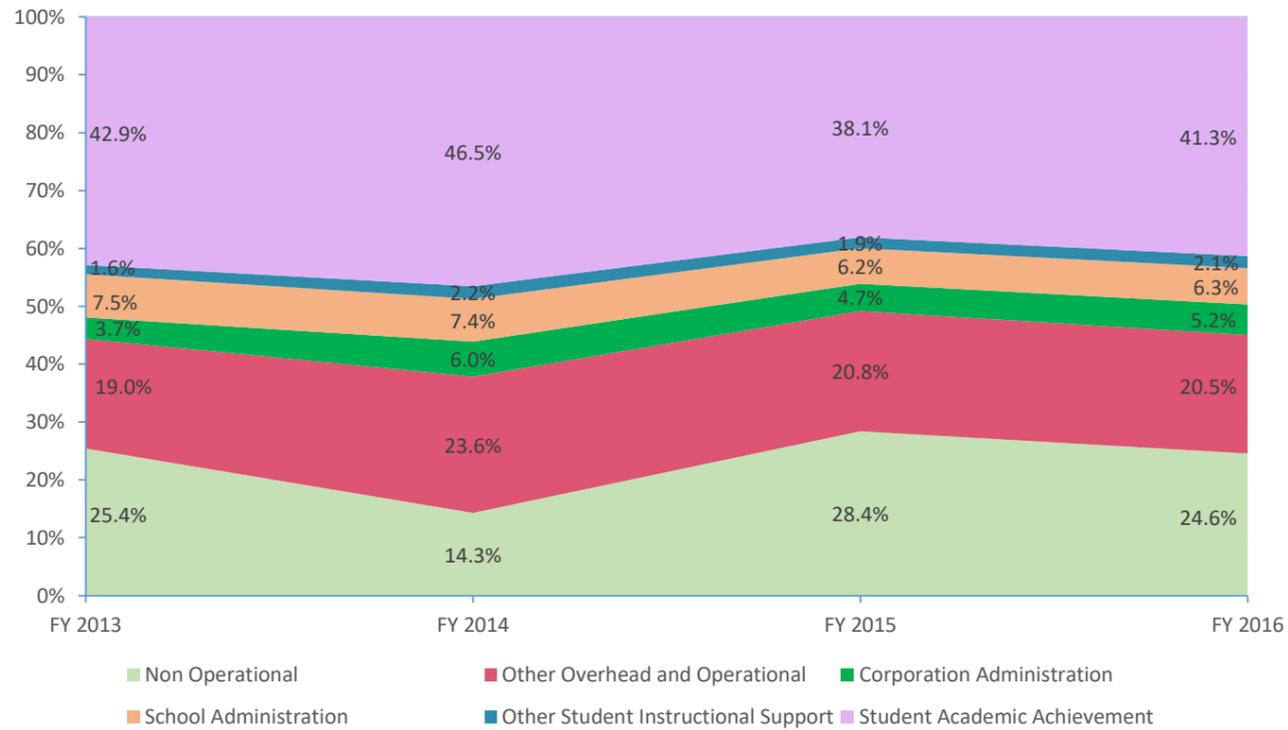
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Tri-Central Community Schools (7935)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,117,727	47.3%	\$4,801,905	46.9%	\$4,103,687	42.9%	\$3,657,576	46.5%	\$3,764,711	38.1%	\$3,771,100	41.3%
Student Instructional Support	\$754,908	8.7%	\$831,640	8.1%	\$868,456	9.1%	\$751,628	9.6%	\$794,867	8.0%	\$762,829	8.4%
<b>Total</b>	<b>\$4,872,634</b>	<b>55.9%</b>	<b>\$5,633,545</b>	<b>55.1%</b>	<b>\$4,972,143</b>	<b>51.9%</b>	<b>\$4,409,204</b>	<b>56.1%</b>	<b>\$4,559,578</b>	<b>46.1%</b>	<b>\$4,533,929</b>	<b>49.7%</b>

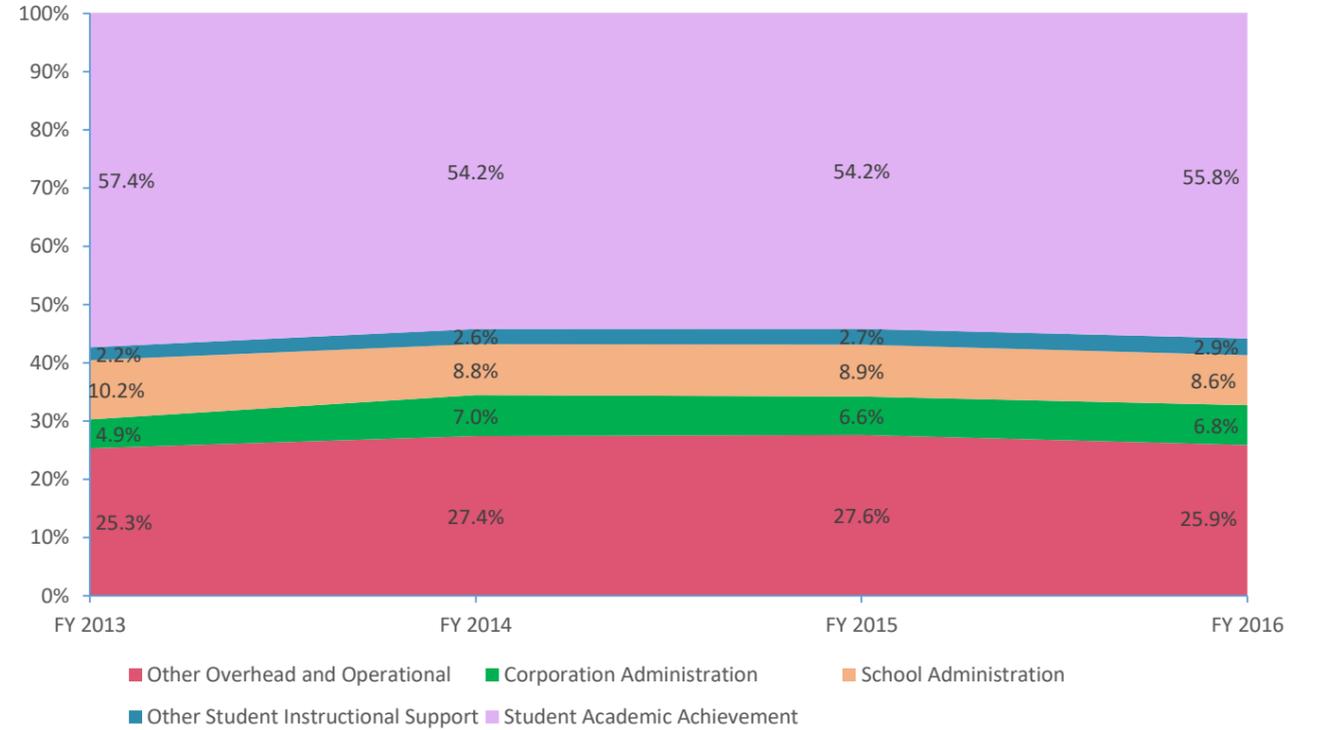
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,191,762	25.2%	\$2,448,503	23.9%	\$2,169,317	22.7%	\$2,325,766	29.6%	\$2,521,313	25.5%	\$2,348,440	25.7%
Non Operational	\$1,647,994	18.9%	\$2,149,944	21.0%	\$2,434,798	25.4%	\$1,123,603	14.3%	\$2,808,958	28.4%	\$2,241,653	24.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,839,756</b>	<b>44.1%</b>	<b>\$4,598,447</b>	<b>44.9%</b>	<b>\$4,604,115</b>	<b>48.1%</b>	<b>\$3,449,369</b>	<b>43.9%</b>	<b>\$5,330,270</b>	<b>53.9%</b>	<b>\$4,590,093</b>	<b>50.3%</b>

<b>Grand Total</b>	<b>\$8,712,391</b>	<b>\$10,231,992</b>	<b>\$9,576,258</b>	<b>\$7,858,572</b>	<b>\$9,889,848</b>	<b>\$9,124,022</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$107,323	\$169,136	\$110,747	NA	3.2%	-34.5%
11100	Regular Programs	Elementary	\$1,185,240	\$1,622,559	\$1,025,966	\$1,025,240	-13.5%	-36.8%	-0.1%
11200	Regular Programs	Middle/Junior High	\$0	\$599,936	\$0	\$0	NA	-100.0%	NA
11300	Regular Programs	High School	\$1,232,114	\$1,312,624	\$1,566,636	\$1,558,743	26.5%	18.8%	-0.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$9,961	\$30,000	\$21,400	NA	114.8%	-28.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$860	\$657	NA	NA	-23.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$40,266	\$58,959	\$66,565	\$51,599	28.1%	-12.5%	-22.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,923	\$0	\$29,168	\$25,105	94.3%	NA	-13.9%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$11,067	\$0	\$0	NA	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$140,930	\$243,214	\$237,647	\$260,782	85.0%	7.2%	9.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$47,316	\$491	\$157	NA	-99.7%	-68.0%
12350	Special Programs	Physical Impairment - Homebound	\$13,918	\$11,748	\$4,711	\$1,537	-89.0%	-86.9%	-67.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$92,041	\$13,649	\$62,367	\$72,683	-21.0%	432.5%	16.5%
12520	Special Programs	Culturally Different - Compensatory	\$1,068	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$87,797	\$122,433	\$143,466	\$147,952	68.5%	20.8%	3.1%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$16,387	\$20,588	NA	NA	25.6%
12900	Special Programs	Other Special Programs	\$0	\$650	\$0	\$0	NA	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$0	\$985	\$893	NA	NA	-9.3%
14300	Summer School Programs	High School	\$2,049	\$4,501	\$17,388	\$16,031	682.2%	256.2%	-7.8%
16100	Remediation	Remediation Testing	\$34,747	\$9,409	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$0	\$30,472	\$14,591	\$21,001	NA	-31.1%	43.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$45,893	\$41,194	\$75,872	\$118,586	158.4%	187.9%	56.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$68,332	\$62,286	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$202	\$47,725	\$0	\$0	-100.0%	-100.0%	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$37,382	\$44,047	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$5,500	\$12,039	NA	NA	118.9%
22220	Instruction	Library/Media Services - School Library	\$108,716	\$135,400	\$101,934	\$100,270	-7.8%	-25.9%	-1.6%
22230	Instruction	Library/Media Services - Audiovisual	\$0	\$721	\$0	\$0	NA	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$39,982	\$67,688	\$77,995	NA	95.1%	15.2%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$716	\$1,282	\$0	NA	-100.0%	-100.0%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$39,483	\$34,993	NA	NA	-11.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$76,041	\$57,340	\$0	\$0	-100.0%	-100.0%	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$1,100	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$99,993	\$165,846	\$85,650	\$48,327	-51.7%	-70.9%	-43.6%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$41,185	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,249	\$826	\$940	\$1,488	19.1%	80.1%	58.3%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$48	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$190,126	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$3,471,075</b>	<b>\$4,801,905</b>	<b>\$3,764,711</b>	<b>\$3,771,100</b>	<b>8.6%</b>	<b>-21.5%</b>	<b>0.2%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$125,300	\$89,508	\$134,694	\$140,480	12.1%	56.9%	4.3%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$500	\$0	\$0	NA	-100.0%	NA
21310	Students	Health Services - Service Area Direction	\$34,860	\$22,098	\$0	\$0	-100.0%	-100.0%	NA
21320	Students	Health Services - Medical Services	\$5,235	\$4,534	\$2,281	\$1,828	-65.1%	-59.7%	-19.9%
21340	Students	Health Services - Nurse Services	\$0	\$21,062	\$48,509	\$49,084	NA	133.0%	1.2%
21390	Students	Health Services - Other Health Services	\$10,000	\$2,142	\$636	\$0	-100.0%	-100.0%	-100.0%
21420	Students	Psychological Services - Psychological Testing	\$7,110	\$4,205	\$0	\$0	-100.0%	-100.0%	NA
21430	Students	Psychological Services - Psychological Counseling	\$0	\$66	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$452,169	\$687,525	\$608,747	\$571,437	26.4%	-16.9%	-6.1%
<b>Student Instructional Support Total</b>			<b>\$634,675</b>	<b>\$831,640</b>	<b>\$794,867</b>	<b>\$762,829</b>	<b>20.2%</b>	<b>-8.3%</b>	<b>-4.0%</b>
<b>Overhead and Operational</b>									

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					2006 to 2016	2009 to 2016	2015 to 2016		
23110	General Administration	Board of Education - Service Area Direction	\$18,179	\$17,400	\$14,000	\$14,000	-23.0%	-19.5%	0.0%
23150	General Administration	Board of Education - Legal Services	\$11,564	\$350	\$0	\$0	-100.0%	-100.0%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$1,527	\$2,747	\$1,625	\$3,104	103.3%	13.0%	91.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$350	\$338	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$209,564	\$340,782	\$314,376	\$316,991	51.3%	-7.0%	0.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,072	\$4,457	\$3,492	\$1,482	-70.8%	-66.8%	-57.6%
25150	Central Services	Fiscal Services - Payroll Services	\$701	\$792	\$1,451	\$395	-43.7%	-50.2%	-72.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$9,355	\$2,248	\$1,018	\$2,110	-77.4%	-6.1%	107.3%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$1,077	\$317	\$1,427	NA	32.6%	350.3%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$200	\$200	NA	NA	0.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$1,840	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$1,200	\$0	\$0	\$0	-100.0%	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$36,769	\$102,545	\$104,901	NA	185.3%	2.3%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$2,352	\$9,042	NA	NA	284.4%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$22,093	\$24,734	NA	NA	12.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$405	\$0	NA	NA	-100.0%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$655	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$141	\$0	\$198	\$136	-3.6%	NA	-31.4%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$33,125	\$60,953	\$69,160	\$60,179	81.7%	-1.3%	-13.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$654,564	\$850,556	\$713,656	\$622,902	-4.8%	-26.8%	-12.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$16,724	\$6,335	\$33,181	\$32,290	93.1%	409.7%	-2.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$113,954	\$91,391	\$89,525	\$82,509	-27.6%	-9.7%	-7.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$875	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$26,927	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$564	\$0	\$440	\$172	-69.5%	NA	-60.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$27,821	\$34,140	\$16,571	NA	-40.4%	-51.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$75,103	\$70,504	\$105,295	\$111,747	48.8%	58.5%	6.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$1,108	\$2,350	\$600	\$2,450	121.0%	4.3%	308.3%
27010	Student Transportation	Service Area Direction	\$36,186	\$0	\$28,949	\$14,906	-58.8%	NA	-48.5%
27100	Student Transportation	Vehicle Operation	\$29,151	\$58,940	\$54,632	\$40,543	39.1%	-31.2%	-25.8%
27200	Student Transportation	Monitoring Services	\$30,900	\$70,446	\$34,973	\$33,759	9.3%	-52.1%	-3.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$28,358	\$44,415	\$37,967	\$35,149	23.9%	-20.9%	-7.4%
27400	Student Transportation	Purchase of School Buses	\$99,258	\$23,750	\$122,957	\$85,580	-13.8%	260.3%	-30.4%
27500	Student Transportation	Insurance on Buses	\$8,244	\$7,501	\$5,069	\$14,403	74.7%	92.0%	184.1%
27700	Student Transportation	Contracted Transportation Services	\$352,385	\$333,325	\$325,048	\$352,886	0.1%	5.9%	8.6%
27900	Student Transportation	Other Student Transportation Services	\$2,588	\$1,642	\$5,746	\$3,968	53.3%	141.6%	-31.0%
27910	Student Transportation	Bus Driver Training	\$0	\$66	\$0	\$0	NA	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$19,581	\$24,283	\$51,300	\$31,205	59.4%	28.5%	-39.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$86,474	\$133,647	\$150,725	\$117,061	35.4%	-12.4%	-22.3%
31400	Food Services Operations	Food Purchases	\$154,666	\$199,328	\$150,674	\$155,539	0.6%	-22.0%	3.2%
31900	Food Services Operations	Other Food Services	\$24,106	\$33,639	\$41,366	\$56,101	132.7%	66.8%	35.6%
<b>Overhead and Operational Total</b>			<b>\$2,052,494</b>	<b>\$2,448,503</b>	<b>\$2,521,313</b>	<b>\$2,348,440</b>	<b>14.4%</b>	<b>-4.1%</b>	<b>-6.9%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$22,851	\$17,215	\$7,936	\$11,454	-49.9%	-33.5%	44.3%
33400	Category not Specified	Athletic Coaches	\$108,165	\$143,455	\$127,710	\$131,018	21.1%	-8.7%	2.6%
33500	Category not Specified	Welfare Activities Services	\$0	\$0	\$375	\$0	NA	NA	-100.0%
33990	Other Community Services	Other	\$836	\$325	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$15,732	\$44,262	\$24,872	\$33,968	115.9%	-23.3%	36.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,725	\$5,748	\$247,464	\$84,437	2998.6%	1369.0%	-65.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$618,840	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$347	\$15,000	NA	NA	4228.8%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$65,742	\$35,462	NA	NA	-46.1%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$5,745	\$34,487	NA	NA	500.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$211,633	\$151,019	\$92,785	\$140,788	-33.5%	-6.8%	51.7%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
49000	Category not Specified	Other Facilities Acq. and Construction	\$23,541	\$3,200	\$2,612	\$0	-100.0%	-100.0%	-100.0%
51100	Principal on Debt	Bonds	\$336,782	\$222,904	\$140,000	\$150,000	-55.5%	-32.7%	7.1%
52100	Interest on Debt	Bonds	\$0	\$0	\$81,333	\$73,888	NA	NA	-9.2%
52200	Interest on Debt	Temporary Loans	\$0	\$2,977	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$900,000	\$940,000	\$0	\$0	-100.0%	-100.0%	NA
53400	Lease Rental	Other-Principal	\$0	\$0	\$1,491,405	\$1,215,000	NA	NA	-18.5%
53450	Lease Rental	Other-Interest	\$0	\$0	\$512,578	\$302,578	NA	NA	-41.0%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$8,055	\$13,574	NA	NA	68.5%
<b>Non Operational Total</b>			<b>\$1,622,265</b>	<b>\$2,149,944</b>	<b>\$2,808,958</b>	<b>\$2,241,653</b>	<b>38.2%</b>	<b>4.3%</b>	<b>-20.2%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$17,137	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,701	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$3,456	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$822	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$223,856	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$44,398	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$56,245	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,598	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$23,676	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$5,135	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$4,792	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,094	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$316,520	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$66,984	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$74,760	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,213	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$70	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$16	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$15	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$65,393	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$931,882</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>